

STATE OF IOWA
DEPARTMENT OF COMMERCE
UTILITIES BOARD

IN RE: BROOKLYN MUTUAL TELECOMMUNICATIONS COOPERATIVE, f/k/a BROOKLYN MUTUAL TELEPHONE COMPANY	DOCKET NO. SPU-04-27
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**ORDER RECOGNIZING CORPORATE NAME CHANGE
AND ISSUING AMENDED CERTIFICATE**

(Issued September 22, 2004)

On August 27, 2004, Brooklyn Mutual Telecommunications Cooperative (Brooklyn Cooperative) filed with the Utilities Board (Board) a letter of notification indicating a corporate name change from Brooklyn Mutual Telephone Company to Brooklyn Cooperative. In support of its request, Brooklyn states that neither the ownership structure of the company nor its principals were affected by the name change. Brooklyn Cooperative has not filed a proposed replacement tariff that reflects the corporate name change.

The Board will recognize the change in the corporate name of "Brooklyn Mutual Telephone Company" to "Brooklyn Mutual Telecommunications Cooperative" and will issue an amended certificate concurrently with this order reflecting a corporate name change.

IT IS THEREFORE ORDERED:

1. The Board recognizes the corporate name change from Brooklyn Mutual Telephone Company to Brooklyn Mutual Telecommunications Cooperative.
2. Brooklyn Mutual Telecommunications Cooperative is directed to file a proposed replacement tariff reflecting the corporate name change within 30 days of the date of this order.
2. Amended Certificate No. 0020 is being issued concurrently with this order. Under this amended certificate, Brooklyn Mutual Telecommunications Cooperative will be allowed to provide local exchange service as shown by its tariffs as currently and subsequently approved.

UTILITIES BOARD

/s/ Diane Munns

/s/ Mark O. Lambert

ATTEST:

/s/ Judi K. Cooper
Executive Secretary

/s/ Elliott Smith

Dated at Des Moines, Iowa, this 22nd day of September, 2004.